YELLOW BARN WATER COMPANY, INC. 458 Ferguson Road Freeville, NY 13068

February 26, 2010

Jaclyn A. Brilling, Esq. Secretary to the Commission NYS Department of Public Service 3 Empire State Plaza Albany, NY 12233-1350

Re: CASE 09-W-0260 – Electronic Tariff Filing

Dear Secretary Brilling:

The enclosed tariff, P.S.C. No. 2 – Water, Effective March 1, 2010, submitted by Water Rates Staff, on behalf of Yellow Barn Water Company, Inc. is transmitted electronically for filing in compliance with the Commission Order in Case 09-W-0260, issued and effective February 16, 2010.

P.S.C. No. 2 – Water Original Leaves 1 - 12

Effective Date: March 1, 2010

Sincerely,

Mr. Stuart Bliss, President Yellow Barn Water Company, Inc.

Enc.